



KATHLEEN CONNELL  
Controller of the State of California

February 17, 1998

TO: ADMINISTRATORS OF SPECIAL DISTRICTS  
CITY FISCAL OFFICERS  
COUNTY AUDITORS

RE: STATE MANDATED COSTS  
CLAIMING INSTRUCTIONS NO. 98-4

In accordance with Government Code section 17561, enclosed are claiming instructions for the filing of claims for reimbursement of costs mandated by the State pursuant to Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, Absentee Ballots.

Elections Code section 3003, as added and amended by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, requires that absentee ballots be available to any registered voter. Under prior law, an absentee ballot was provided to any registered voter who is unable to appear at the polling place for any of the following reasons:

- a. Illness,
- b. Absence from precinct at day of election,
- c. Physical handicap,
- d. Conflicting religious commitments, or
- e. Voter's residence is more than ten miles from his or her polling place.

These are revised claiming instructions issued subsequent to the adoption of the program's amended parameters and guidelines by the Commission on State Mandates, and are applicable to the 1996-97 and subsequent fiscal year costs. If the local agency has filed 1996-97 and 1997-98 claims for absentee ballot costs under the prior claiming instructions and claimed amounts will remain unchanged, no filing is necessary under these revised claiming instructions. If the local agency wants to change its claim or file a claim, these claiming instructions should be followed.

**FILING DEADLINE**

Reimbursement claims detailing the actual costs incurred for the 1996-97 fiscal year **must be filed with the State Controller's Office and postmarked on or before June 17, 1998**. If the claim is

filed after the deadline, the approved claim will be reduced by a late penalty of 10%, not to exceed \$1,000. Reimbursement claims filed more than one year after the deadline will not be accepted. Estimated claims for costs to be incurred during the 1997-98 fiscal year must also be filed by June 17, 1998. Timely filed claims will be paid before late claims.

### **MINIMUM CLAIM COST**

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county, as the fiscal agent for special districts, may submit a combined claim in excess of \$200 on behalf of two or more districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

### **ESTIMATED CLAIMS**

Unless otherwise specified in the claiming instructions, claimants do not have to provide cost schedules and supporting documents with the estimated claim if the estimated amount does not exceed the last fiscal year's actual costs by more than 10%. The claimant can simply enter the estimated amount on form FAM-27, line (07). However, if the estimated claim exceeds the last fiscal year's actual costs by more than 10%, the claimant must complete claim forms, as specified for the program, and explain the reason for increased costs. If the explanation to support the higher estimate is not provided with the claim, the claim will automatically be adjusted to 110% of the last fiscal year's actual costs.

### **REIMBURSEMENT CLAIMS**

Reimbursement claims for actual increased costs may only be filed for costs that are supported by documentation (i.e., employee time records, invoices, receipts, contracts, purchase orders, etc.) evidencing the validity of the expenditures. No claim shall be filed for costs without supporting documentation.

### **AUDIT OF COSTS**

All claims submitted to the State Controller's Office are reviewed to determine if costs are related to the mandate, costs are reasonable and not excessive, and the claim was prepared in accordance with the claiming instructions. If any adjustments are made to a claim, the claimant will receive a "Notice of Claim Adjustment" within 30 days after payment of the claim. The notice will specify the claim component adjusted, the amount adjusted, and the reason for the adjustment.

On-site audits will be conducted by the State Controller's Office as deemed necessary. Accordingly, documentation to support actual costs claimed must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended. When no funds are appropriated for initial claims at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim.

Claim documentation shall be made available to the State Controller's Office on request.

## **RETENTION OF CLAIMING INSTRUCTIONS**

Claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. Each year, the State Controller's Office will send updates on forms and any other information or instructions claimants may need to file claims. When the costs of a new program are claimable, instructions to claim those costs will be sent to claimants.

## **MAILING ADDRESSES FOR CLAIMS**

For each program, submit a signed original and a copy of form FAM-27, Claim For Payment, and a copy of all other forms and supporting documents to:

If delivery is by  
U.S. Postal Service:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250

If delivery is by  
other delivery services:

Office of the State Controller  
Attn: Local Reimbursements Section  
Division of Accounting and Reporting  
3301 C Street, Suite 500  
Sacramento, CA 95816

If you have any questions pertaining to mandated cost reimbursements, please write to the above address or call the Local Reimbursements Section at (916) 323-3258.

Sincerely,

KATHLEEN CONNELL  
State Controller

KC:WGA:joy

Enclosures

# ABSENTEE BALLOTS

## 1. Summary of Chapters 77/78 and 920/94

Elections Code § 3003, as added and amended by Chapter 77, Statutes of 1978, and Chapter 920, Statutes of 1994, requires that absentee ballots be available to any registered voter without the prerequisite of certain conditions as required under prior law.

On June 17, 1981, the Board of Control, predecessor to the Commission on State Mandates, determined that Chapter 77, Statutes of 1978, resulted in state mandated costs that are reimbursable pursuant to Part 7 (commencing with Government Code § 17500) of Division 4 of Title 2.

## 2. Eligible Claimants

Any city, county, city and county, or special district, that administers an election program and incurs increased costs as a result of this mandate is eligible to claim reimbursement of these costs.

## 3. Appropriations

Claims may only be filed with the State Controller's Office for programs that have been funded in the State Budget Act or in special legislation. To determine if current funding is available for this program, refer to the schedule, "Appropriations for State Mandated Cost Programs," presented in the "Annual Claiming Instructions for State Mandated Costs" issued in September of each year to city fiscal officers, county auditors, and administrators of special districts.

## 4. Types of Claims

### A. Reimbursement and Estimated Claims

A claimant may file a reimbursement and/or an estimated claim. A reimbursement claim details the costs actually incurred for a prior fiscal year. An estimated claim shows the costs to be incurred for the current fiscal year.

### B. Minimum Claim

Section 17564(a) of the Government Code provides that no claim shall be filed pursuant to section 17561 unless such a claim exceeds \$200 per program per fiscal year. However, any county, as fiscal agent for special districts, may submit a combined claim in excess of \$200 on behalf of two or more districts within the county even if an individual district's claim does not exceed \$200. A combined claim must show the individual claim costs for each special district. Once a combined claim is filed, all subsequent fiscal years relating to the same mandate must be filed in a combined form. The county receives the reimbursement payment and is responsible for disbursing funds to each participating district. A district may withdraw from the combined claim form by providing the county and the State Controller's Office with a written notice of its intent to file a separate claim at least 180 days prior to the deadline for filing the claim. Claims should be rounded to the nearest dollar.

## 5. Filing Deadline

### A. Initial and Revised Claims

Initial and revised claims for 1996-97 and 1997-98 must be filed within 120 days from the issuance date of claiming instructions. Accordingly:

- (1) Reimbursement claims detailing the actual costs incurred for the 1996-1997 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. If the reimbursement claim is filed after the deadline of June 17, 1998, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.
- (2) Estimated claims for costs to be incurred during the 1997/98 fiscal year must be filed with the State Controller's Office and postmarked by June 17, 1998. Timely filed estimated claims are paid before late claims. If a payment is received for the estimated claim, a 1997/98 reimbursement claim must be filed by November 30, 1998.

#### **B. Annually Thereafter**

Refer to the item "Reimbursable State Mandated Cost Programs" contained in the cover letter for mandated cost programs issued annually in September, which identifies the fiscal years for which claims may be filed. If an "x" is shown for the program listed under "19\_\_/19\_\_ Reimbursement Claim," and/or "19\_\_/19\_\_ Estimated Claim," claims may be filed as follows:

- (1) An estimated claim filed with the State Controller's Office must be postmarked by November 30 of the fiscal year in which the cost will be incurred. Timely filed estimated claims will be paid before late claims.

After having received payment for an estimated claim, the claimant must file a reimbursement claim by November 30 of the following fiscal year. If the local agency fails to file a reimbursement claim, monies received for the estimated claim must be returned to the State. If no estimated claim was filed, the agency may file a reimbursement claim detailing the actual cost incurred for the fiscal year, provided there was an appropriation for the program for that fiscal year. For information regarding appropriations for reimbursement claims, refer to the "Appropriation for State Mandated Cost Programs" in the previous fiscal year's annual claiming instructions.

- (2) A reimbursement claim detailing the actual costs must be filed with the State Controller's Office and postmarked by November 30 following the fiscal year in which the costs will be incurred. If the claim is filed after the deadline but by November 30 of the succeeding fiscal year, the approved claim must be reduced by a late penalty of 10%, not to exceed \$1,000. Claims filed more than one year after the deadline will not be accepted.

#### **6. Reimbursement**

Eligible claimants will be reimbursed for costs associated with an increase in absentee ballot filings using one of the recommended methods listed below.

Methods 1, 2, and 3, are intended for use where a local agency election is done by the county election official and billed to the local agency. Method 1 is the simplest and is applicable when the county election official does all calculations and provides a billing which distinguishes the reimbursable amount and the non-reimbursable amount billed.

Method 2 is under the assumption that the percentage increase in absentee ballots is uniform throughout the county and uses county-wide figures to determine the percentage of reimbursable costs.

Method 3 is more complex and requires the local agency to have data on the number of ballots and absentee ballots filed in the local agency area. This method requires the collection of more data which, may or may not be readily available.

Method 4 is the most complex and is intended for use where local agencies do their own elections and have the information on the number of ballots and absentee ballots as well as the per-ballot cost information needed for this method.

**A. Method 1**

If the county election official determines the claimant's pro rata share of reimbursable costs and reports these costs in a separate bill or as a line item on a bill, the claimant may claim the amount paid to the county for the reimbursable costs.

**B. Method 2**

1. Obtain data from the county election official on the number of reimbursable absentee ballots (n), the number of absentee ballots cast (z) for the fiscal year, and the amount billed to the school district or county board of education by the county for the total absentee ballot costs.
2. Calculate the Reimbursable Cost Percentage  

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$
3. Calculate the Reimbursable Costs  

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

**C. Method 3**

1. Base Year Calculation (remains the same for all fiscal years claimed)
  - w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).
  - x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x).
2. Calculation for Fiscal Year Claimed (compute for each fiscal year claimed)
  - y) Number of ballots cast in the district in the fiscal year claimed (y).
  - z) Number of absentee ballots cast in the district in the fiscal year claimed (z)
3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed  

$$z - \frac{(x \cdot y)}{w} = \text{Number of Reimbursable Absentee Ballots (n)}$$
4. Calculation of Reimbursable Cost Percentage  

$$\frac{n}{z} \cdot 100 = \text{Reimbursable Cost Percentage (p)}$$
5. Calculation of Reimbursable Costs  

$$\frac{p}{100} \cdot \text{Amount billed by county} = \text{Amount of Reimbursable Costs}$$

**D. Method 4**

1. Base Year Calculation (remains the same for all fiscal years claimed)
  - w) Number of ballots cast in the district from January 1, 1975 through December 30, 1978 (w).
  - x) Number of absentee ballots cast in the district from January 1, 1975 through December 30, 1978 (x)
2. Calculation for Fiscal Year Claimed (compute for each claim)

- y) Number of ballots cast in the district in the fiscal year claimed (y)
- z) Number of absentee ballots cast in the district in the fiscal year claimed (z)

3. Formula for Calculating Number of Reimbursable Absentee Ballots Filed

$$z - \frac{(x \bullet y)}{w} = \text{Number of reimbursable absentee ballots (n)}$$

4. Calculation of Cost per Absentee Ballot Filing

- a. Material \$
- b. Postage \$
- c. Labor \$
- d. Overhead \$
- e. Cost per Absentee Ballot \$
- (a+b+c+d)

5. Computation of Reimbursement

- A. Number of Reimbursable Filings (Item 3) \_\_\_\_\_
- B. Cost per Filing (Item 4e) \$ \_\_\_\_\_
- Total Reimbursement (A x B) \$ \_\_\_\_\_

**7. Reimbursement Limitations**

Any offsetting savings or reimbursement the claimant received from any source including but not limited to, service fees collected, federal funds, and other state funds as a result of this mandate shall be identified and deducted so only the net local cost is claimed.

**8. Claiming Forms and Instructions**

The diagram "Illustration of Claim Forms" provides a graphical presentation of forms required to be filed with a claim. A claimant may submit a computer generated report in substitution for forms AB-1.1, AB-1.2, AB-1.3, and AB-2 provided the format of the report and data fields contained within the report are identical to the claim forms included in these instructions. The claim forms provided with these instructions should be duplicated and used by the claimant to file estimated or reimbursement claims. The State Controller's Office will revise the manual and claim forms as necessary. In such instances, new replacement forms will be mailed to claimants.

**A. Form AB-2, Component/Activity Cost Detail**

This form is used to segregate the detailed costs by claim component. A separate form AB-2 must be completed for each cost component being claimed. Costs reported on this form must be supported as follows:

(1) Salaries and Benefits

Identify the employee(s), and/or show the classification of the employee(s) involved. Describe the mandated functions performed by each employee and specify the actual time spent, the productive hourly rate, and related fringe benefits.

Source documents required to be maintained by the claimant may include, but are not limited to, employee time records that show the employee's actual time spent on this mandate.

(2) Materials and Supplies

Only expenditures that can be identified as a direct cost of this mandate may be claimed. List the cost of materials consumed or expended specifically for the purpose of this mandate.

Source documents required to be maintained by the claimant may include, but are not limited to, invoices, receipts, purchase orders, and other documents evidencing the validity of the expenditures.

(3) Contracted Services

Contracting costs are reimbursable to the extent that the function to be performed requires special skill or knowledge that is not readily available from the claimant's staff or the service to be provided by the contractor is cost effective.

Give the name(s) of the contractor(s) who performed the services. Describe the activities performed by each named contractor, actual time spent on this mandate, inclusive dates when services were performed, and itemize all costs for services performed. Attach consultant invoices with the claim.

Source documents required to be maintained by the claimant may include, but are not limited to, contracts, invoices, and other documents evidencing the validity of the expenditures.

For audit purposes, all supporting documents must be retained for a period of two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. When no funds are appropriated for the initial claim at the time the claim was filed, supporting documents must be retained for two years from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

**B. Forms AB-1.1, 1.2, 1.3, Claim Summary**

These forms are used to summarize costs for the mandate. Claim statistics shall identify the work performed for costs claimed. On forms AB-1.2 and AB-1.3 the claimant must show the following: (1) The number of ballots cast from 1/1/75 through 12/30/78, (2) the number of absentee ballots filed from 1/1/75 through 12/30/78, (3) the number of ballots cast in the fiscal year of claim, (4) the number of absentee ballots cast in the fiscal year of claim. Direct costs on form AB-1.3 are brought forward from form AB-2.

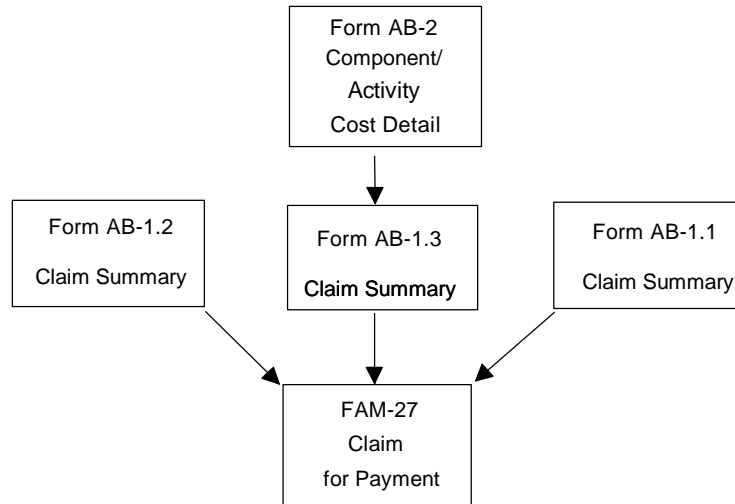
Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is involved in the mandated program, each department must have its own ICRP.

**C. Form FAM-27, Claim for Payment**

This form contains a certification that must be signed by an authorized representative of the local agency. All applicable information from form AB-1.1, AB-1.2, or AB-1.3 must be carried forward to this form for the State Controller's Office to process the claim for payment.



## Illustration of Claim Forms



[illegible]

<b>ABSENTEE BALLOTS</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (01) Leave blank.
- (02) A set of mailing labels with the claimant's I.D. number and address has been enclosed with the claiming instructions. The mailing labels are designed to speed processing and prevent common errors that delay payment. Affix a label in the place shown on form FAM-27. Cross out any errors and print the correct information on the label. Add any missing address items, except county of location and a person's name. If you did not receive labels, print or type your agency's mailing address.
- (03) If filing an original estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing an original estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (05) If filing an amended or combined claim, enter an "X" in the box on line (05) Amended. Leave boxes (03) and (04) blank.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of estimated claim. If estimate exceeds the previous fiscal year's actual costs by more than 10%, complete form AB-1.1, 1.2, or 1.3, as applicable, and enter the total claimed amount.
- (08) Enter the same amount as shown in line (07).
- (09) If filing an original reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing an original reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filing an amended or a combined claim on behalf of districts within the county, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.
- (13) Enter the amount of reimbursement claim from form AB-1.1, 1.2, or 1.3.
- (14) Filing Deadline. Initial Claims of Chs. 77/78 and 920/94. If the reimbursement claim for fiscal year 1996/97 is filed after June 17, 1998, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- Filing Deadline. Annually Thereafter. If the reimbursement claim is filed after November 30 following the fiscal year in which costs were incurred, the claim must be reduced by a late penalty. Enter the product of multiplying line (13) by the factor 0.10 (10% penalty) or \$1,000, whichever is less.
- (15) If you are filing a reimbursement claim and have previously filed an estimated claim for the same fiscal year, enter the amount received for the estimated claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14) and line (15) from line (13).
- (17) If line (16) Net Claimed Amount is positive, enter that amount on line (17) Due from State.
- (18) If line (16) Net Claimed Amount is negative, enter that amount in line (18) Due to State.
- (19) to (21) Leave blank.
- (22) to (37) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (34) for the reimbursement claim [e.g., AB-1.3, (03)(a), means the information is located on form AB-1.3, line (03)(a). Enter the information on the same line but in the right-hand column as applicable. Cost information should be rounded to the nearest dollar, (i.e., no cents). Indirect cost percentage should be shown as a whole number and without the percent symbol (i.e., 35% should be shown as 35). The claim cannot be processed for payment unless this data block is correct and complete.
- (38) Read the statement "Certification of Claim." If the statement is true, the claim must be dated, signed by the agency's authorized representative and must include the person's name and title, typed or printed. Claims cannot be paid unless accompanied by a signed certification.
- (39) Enter the name of the person and telephone number that this office should contact if additional information is required.

**SUBMIT A SIGNED ORIGINAL AND A COPY OF FORM FAM-27, AND A COPY OF ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:**

***Address, if delivered by  
U. S. Postal Service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursement Section  
Division of Accounting and Reporting  
P.O. Box 942850  
Sacramento, CA 94250**

***Address, if delivered by  
other delivery service:***

**OFFICE OF THE STATE CONTROLLER  
ATTN: Local Reimbursement Section  
Division of Accounting and Reporting  
3301 C Street, Suite 501  
Sacramento, CA 95816**

<b>MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY</b>		<b>FORM AB-1.1</b>
(01) Claimant	(02) Type of Claim  Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  19 ____/19 ____
<b>Select Method 1, or 2 for Claiming Reimbursable Costs</b>		
<b>Method 1</b> This method is applicable when all calculations are done by the county election official then the local agency is billed for the cost of election services.		
(03) Amount billed by the county for election costs (attach billing statement)		
<b>Method 2</b> In this method the percentage increase in absentee ballots is assumed to be uniform throughout the county so county-wide figures are used to determine the percentage of reimbursable costs.		
(04) Obtain data from the county election official on the number of reimbursable absentee ballots (attach the county's calculation)		
(05) Number of absentee ballots cast in the fiscal year		
(06) Amount billed by the county		
(07) Increased Costs [Line (06) x {line (04) ÷ line (05)}]		
(08) Increased Costs [From line (03) or line (07)]		
<b>Cost Reduction</b>		
(09) Less: Offsetting Savings, if applicable		
(10) Less: Other Reimbursements, if applicable		
(11) Total Claimed Amount [Line (08) - {Line (09) + Line (10)}]		

<b>ABSENTEE BALLOTS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>AB-1.1</b>
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**Fill in (01), (02), and (08) through (11) for all methods. Fill in (03) for method 1 only. Fill in (04) through (07) for method 2 only.**

- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.1 must be filed for a reimbursement claim. Do not complete form AB-1.1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.1 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) Amount billed by the county for election costs. Enter the amount billed by the county and attach a copy of the billing statement.
- (04) Enter the data obtained from the county election official on the number of reimbursable absentee ballots and attach a copy of the county's calculation showing how this amount was derived.
- (05) Number of absentee ballots cast in the fiscal year. Enter the number of ballots that were cast in the fiscal year.
- (06) Amount billed by the county. Enter the amount that was billed by the county.
- (07) Increased Costs. Multiply line (06) by the quotient derived from dividing line (04) by line (05).
- (08) Increased Costs. Enter the amount of increased costs from line (03), if using method 1, or line (07), if using method 2.
- (09) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10), from Increased Costs, line (08). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY		FORM AB-1.2
(01) Claimant	(02) Type of Claim  Reimbursement <input type="checkbox"/> Estimated <input type="checkbox"/>	Fiscal Year  19 ____/19 ____
<b>Method 3</b> This method requires the local agency to have data on the number of ballots and absentee ballots filed.		
<b>Claim Statistics</b>		
(03)(a) Number of ballots cast from 1/1/75 through 12/30/78		
(b) Number of absentee ballots cast from 1/1/75 through 12/30/78		
(c) Number of ballots cast in the fiscal year of claim		
(d) Number of absentee ballots cast in the fiscal year of claim		
(04) Number of Reimbursable Absentee Ballots Filed [Line (03)(d) - {line(03)(b) x line (03)(c) ÷ line (03)(a)}]		
(05) Amount Billed by County (attach billing statement)		
(06) Increased Costs [Line (05) x {line (04) ÷ line (03)(d)}]		
<b>Cost Reduction</b>		
(07) Less: Offsetting Savings, if applicable		
(08) Less: Other Reimbursements, if applicable		
(09) Total Claimed Amount [Line (06) - {line (07) + line (08)}]		

<b>ABSENTEE BALLOTS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>AB-1.2</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs. Form AB-1.2 must be filed for a reimbursement claim. Do not complete form AB-1.2 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.2 must be completed and a statement attached explaining the increased costs. Without this information, the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots that were cast from January 1, 1975 through December 30, 1978.  
 (b) Enter the number of absentee ballots cast from January 1, 1975 through December 30, 1978.  
 (c) Enter the number of ballots that were cast in the fiscal year of claim.  
 (d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Number of Reimbursable Absentee Ballots Filed. Enter the difference of the number of absentee ballots cast in the fiscal year of claim, line (03)(d), and the result of multiplying the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b), by the number of ballots cast in the fiscal year of claim, line (03)(c), and dividing by the number of ballots cast from 1/1/75 to 12/30/78, line (03)(a).
- (05) Amount Billed by County. Enter the amount that was billed to the school district by the county. Attach a copy of the billing statement.
- (06) Increased Costs. Enter the result of multiplying the amount billed by the county, line (05), by the quotient from dividing the number of reimbursable absentee ballots filed, line (04), by the number of absentee ballots cast in the fiscal year of claim, line (03)(d).
- (07) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (08) Less: Other Reimbursements, if applicable. Enter the amount of other reimbursements received from any source, including but not limited to service fees collected, federal funds, or other state funds which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (09) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (07), and Other Reimbursements, line (08), from Increased Costs, line (06). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

MANDATED COSTS ABSENTEE BALLOTS CLAIM SUMMARY				FORM AB-1.3	
(01) Claimant		(02) Type of Claim		Fiscal Year	
		Reimbursement <input type="checkbox"/>			
		Estimated <input type="checkbox"/>		19__/19__	
<b>Method 4</b> This method is used where the local agency administers its own elections and information on the number of ballots, absentee ballots, and the cost per ballot is readily available.					
(03)(a) Number of ballots cast from 1/1/75 - 12/30/78					
(b) Number of absentee ballots cast from 1/1/75 - 12/30/78					
(c) Number of ballots cast in the fiscal year of claim					
(d) Number of absentee ballots cast in the fiscal year of claim					
<b>Direct Costs</b>		<b>Object Accounts</b>			
(04) Total cost of absentee ballots in the fiscal year of claim		(a) Salaries	(b) Benefits	(c) Services and Supplies	(d) Total
<b>Indirect Costs</b>					
(05) Indirect Cost Rate				[From ICRP]	%
(06) Total Indirect Costs				[Line (05) x line (04)(a)] or [line (05) x {line (04)(a) + line (04)(b)}]	
(07) Total Cost of Absentee Ballots in the Fiscal Year of Claim				[Line (04)(d) + line (06)]	
(08) Cost per Absentee Ballot in the Fiscal Year of Claim				[Line (07) ÷ line (03)(d)]	
(09) Number of Additional Absentee Ballot Filings				[Line (03)(d) - {line (03)(b) x line (03)(c) ÷ line (03)(a)}]	
(10) Total Cost of Additional Absentee Ballot Filings				[Line (08) x line (09)]	
<b>Cost Reduction</b>					
(11) Less: Offsetting Savings, if applicable					
(12) Less: Other Reimbursements, if applicable					
(13) Total Claimed Amount				[Line (10) - {line (11) + line (12)}]	



<b>ABSENTEE BALLOTS</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>AB-1.3</b>
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- (01) Enter the name of the claimant.
- (02) Type of Claim. Check a box, Reimbursement, or Estimated, to identify the type of claim being filed. Enter the fiscal year for which costs were incurred or are to be incurred. Form AB-1.3 must be filed for a reimbursement claim. Do not complete form AB-1.3 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form AB-1.3 must be completed and a statement attached explaining the increased costs. Without this information the high estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.
- (03) (a) Enter the number of ballots cast from 1/1/75 to 12/30/78.  
 (b) Enter the number of absentee ballots cast from 1/1/75 to 12/30/78.  
 (c) Enter the number of ballots cast in the fiscal year of claim.  
 (d) Enter the number of absentee ballots cast in the fiscal year of claim.
- (04) Total cost of absentee ballots in the fiscal year of claim. Enter the total costs from form AB-2, line (05) columns (d), (e), and (f) to form AB-1.3, block (04) columns (a), (b), and (c) in the appropriate row. Total the row.
- (05) Indirect Cost Rate. Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have their own ICRP for the program.
- (06) Total Indirect Costs. Multiply Total Salaries, line (04)(a) by the Indirect Cost Rate, line (05). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply Total Salaries and Benefits, line (04)(a) and line (04)(b) by the Indirect Cost Rate, line (05).
- (07) Total Cost of Absentee Ballots in the Fiscal Year of Claim. Enter the sum of Total Direct Costs, line (04)(d) and Total Indirect Costs, line (06).
- (08) Cost per Absentee Ballot in the Fiscal Year of Claim. To determine the cost per absentee ballot in the fiscal year of claim, enter the result of dividing line (07) by line (03)(d).
- (09) Number of Additional Absentee Ballot Filings. To determine the number of additional absentee ballot filings which are reimbursable, multiply the number of absentee ballots cast from 1/1/75 to 12/30/78, line (03)(b) by the number of ballots cast in the fiscal year of claim, line (03)(c). Divide that product by the number of ballots cast from 1/1/75 to 12/30/78, line (03)(a). Subtract the quotient from the number of ballots cast in the fiscal year of claim, line (03)(d). Enter the difference as the number of additional ballot filings.
- (10) Total Cost of Additional Absentee Ballot Filings. Enter the product of multiplying line (08) by line (09).
- (11) Less: Offsetting Savings, if applicable. Enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.
- (12) Less: Other Reimbursements, if applicable. If the county provides absentee ballots to other local agencies and school districts within the county and is reimbursed for these costs, enter the amount of reimbursements received. Also, enter other reimbursements received from any source including but not limited to, service fees collected, federal funds, other state funds which reimbursed any portion of the mandated cost program. Submit a schedule of detailed reimbursements with the claim.
- (13) Total Claimed Amount. Subtract the sum of Offsetting Savings, line (11), and Other Reimbursements line (12), from Total Cost of Additional Absentee Ballot Filings, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim, or line (13) for the Reimbursement Claim.

<b>MANDATED COSTS</b> <b>ABSENTEE BALLOTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b>					<b>FORM</b> <b>AB-2</b>	
(01) Claimant			(02) Fiscal Year Costs Were Incurred			
(03) Total Cost of Absentee Ballots in the fiscal year of claim						
(04) Description of Expenses: Complete columns (a) through (h)			<b>Object Accounts</b>			
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Services and Supplies	
(05) Total <input style="width: 50px;" type="text"/> Subtotal <input style="width: 50px;" type="text"/> Page: ____ of ____						

<b>ABSENTEE BALLOTS</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> <b>Instructions</b>	<b>FORM</b> <b>AB-2</b>
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- (01) Enter the name of the claimant.
- (02) Enter the fiscal year in which costs were incurred.
- (03) Leave blank.
- (04) Description of Expenses. The following table identifies the type of information required to support reimbursable costs on form AB-1.3, line (04). To detail costs for the component activity box "checked" in line (03), enter the employee name(s), position title(s), a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. If the descriptions are incomplete, the claim cannot be processed for payment.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than two years after the end of the calendar year in which the reimbursement claim was filed or last amended, whichever is later. Such documents shall be made available to the State Controller's Office on request.

Object/ Subobject	Columns						Submit these supporting documents
	(a)	(b)	(c)	(d)	(e)	(f)	
<b>Salaries</b>	Employee Name	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
<b>Benefits</b>	Title  Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries		
<b>Services and Supplies</b>							
Office Supplies	Description of Supplies Used	Unit Cost	Quantity Used			Cost = Unit Cost x Quantity	
Contracted Services	Name of Contractor  Specific Tasks Performed	Hourly Rate	Hours Worked  Inclusive Dates of Service			Itemized Cost of Services	Invoice

- (05) Total line (04), columns (d), (e), and (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed for the component/activity, number each page. Enter the totals from line (05), columns (d), (e), and (f) to form AB-1.3, block (04), columns (a), (b), and (c).